

**City of Cassoday**

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Assisted by:

Address:

Email:

Date Attested:

County Clerk

### Governing Body

City of Cassoday

2015

**Computation to Determine Limit for 2015**

	Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$ 10,369
2. Debt service levy in 2014 budget	- \$ 0
3. Tax levy excluding debt service	\$ 10,369

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014 :	+ 150	
5. Increase in personal property for 2014 :		
5a. Personal property 2014	+ 23,165	
5b. Personal property 2013	- 32,697	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2014 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	- 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2014 :	+ 0	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	150	
9. Total estimated valuation July 1, 2014	601,885	
10. Total valuation less valuation adjustment (9 minus 8)	601,735	
11. Factor for increase (8 divided by 10)	0.00025	
12. Amount of increase (11 times 3)	+ \$ 3	
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 10,372	
14. Debt service levy in this 2015 budget	0	
15. 2015 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	10,372	
16. Consumer Price Index for all urban consumers for calendar year 2013	1.50%	
17. Consumer Price Index adjustment (3 times 16)	\$ 156	
18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ 10,528	

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Cassoday

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**Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax**

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Proposed Year 2015		
		MVT	RVT	16/20M Veh
General	10,369	2,182	68	16
Debt Service				
Library				
TOTAL	10,369	2,182	68	16

County Treas Motor Vehicle Estimate 2,182

County Treasurers Recreational Vehicle Estimate 68

County Treasurers 16/20M Vehicle Estimate 16

Motor Vehicle Factor 0.21043

Recreational Vehicle Factor 0.00656

16/20 Vehicle Factor 0.00154



City of Cassoday

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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
Water	Capital Improvement			700	K.S.A.12-1,117
Gas	Capital Improvement			36,500	K.S.A.12-1,117
	<b>Totals</b>	0	0	37,200	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	0	0	37,200	

\*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
	N/A										
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:	N/A										
Total Revenue Bonds					0			0	0	0	0
Other:	N/A										
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2014	Payments Due 2014	Payments Due 2015
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

**\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

City of Cassoday

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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	3,227	1,486	155
Receipts:			
Ad Valorem Tax	8,958	10,369	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	832	678	1,000
Motor Vehicle Tax	2,333	2,108	2,182
Recreational Vehicle Tax	70	75	68
16/20M Vehicle Tax	5	19	16
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Watercraft Estimate			57
Trash Income	11,257	11,500	11,550
Building Permits		50	50
Building Rent	490	1,900	1,900
Insurance Dividend	393	40	450
Lot Rent	994	1,000	1,000
Westar Franchise Fee	3,474	3,500	3,550
Licenses (Dog Tags)	25	250	100
Municipal Court Income		500	500
Cereal Malt Beverage	200	100	100
NSF Fees	95	50	50
In Lieu of Tax (IRB)			
Interest on Idle Funds	364	350	375
Miscellaneous	202	455	300
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>29,692</b>	<b>32,944</b>	<b>23,248</b>
<b>Resources Available:</b>	<b>32,919</b>	<b>34,430</b>	<b>23,403</b>
Expenditures:			
Salaries and payroll taxes	5,206	6,500	6,000
Trash Pick-Up	10,680	11,250	11,000
Electric	2,268	2,250	2,300
Street Lights	4,239	4,200	4,300
Telephone	295	500	500
Insurance	1,918	1,800	2,000
Equipment Repair (Tractor, Mower, etc)	692	1,000	900
Building/HVAC repairs	938	1,000	1,000
Fuel	889	850	900
Office supplies	1,487	1,300	1,500
Legal/Municipal Court Expenses	1,053	2,090	1,500
Dog Impound	35	160	150
Dues	348	150	350
Bank Charges	434	575	500
Cereal Malt Beverage (to State)	50	50	50
Computer, software and support	452	200	200
Neighborhood Revitalization Rebate			
Miscellaneous	449	400	184
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>31,433</b>	<b>34,275</b>	<b>33,334</b>
Unencumbered Cash Balance Dec 31	1,486	155	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	31,660	34,425	33,334
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			33,334
Tax Required			9,931
Delinquent Comp Rate: 6.0%			596
Amount of 2014 Ad Valorem Tax			<b>10,527</b>



City of Cassoday

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	25,676	22,264	10,654
Receipts:			
State of Kansas Gas Tax	3,238	3,260	3,290
County Transfers Gas	636	630	580
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>3,874</b>	<b>3,890</b>	<b>3,870</b>
<b>Resources Available:</b>	<b>29,550</b>	<b>26,154</b>	<b>14,524</b>
Expenditures:			
Street Repair and Maint	822	9,000	8,024
Salaries and Taxes	6,464	6,500	6,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>7,286</b>	<b>15,500</b>	<b>14,524</b>
Unencumbered Cash Balance Dec 31	22,264	10,654	0
2013/2014/2015 Budget Authority Amount:	15,500	15,500	14,524

Adopted Budget <b>Water</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	6,039	9,482	7,532
Receipts:			
Charges to Customers	56,355	63,000	63,000
Outside Water Sales	3,129	500	500
Water Deposits	28		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>59,512</b>	<b>63,500</b>	<b>63,500</b>
<b>Resources Available:</b>	<b>65,551</b>	<b>72,982</b>	<b>71,032</b>
Expenditures:			
Salaries and payroll taxes	10,642	12,500	12,500
Fuel	1,256	700	1,000
RWD #3 Water Costs	37,509	45,000	45,000
Maintenance/Repairs	152	1,500	4,000
Insurance	1,918	1,750	2,000
Testing and Protection Fees	437	1,000	1,000
Telephone	633	600	750
Electric	1,587	1,500	2,000
Kansas Rural Water Association	332	300	350
Office Overhead	1,377		1,582
Transfers to Capital Improvement		500	700
Miscellaneous	226	100	150
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>56,069</b>	<b>65,450</b>	<b>71,032</b>
Unencumbered Cash Balance Dec 31	9,482	7,532	0
2013/2014/2015 Budget Authority Amount:	63,525	65,450	71,032



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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Gas</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	30,318	44,743	25,293
Receipts:			
Charges to Customers	79,971	105,000	120,000
Gas Deposits	52		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>80,023</b>	<b>105,000</b>	<b>120,000</b>
<b>Resources Available:</b>	<b>110,341</b>	<b>149,743</b>	<b>145,293</b>
Expenditures:			
Salaries and payroll taxes	13,439	15,000	16,000
KMGA - Gas Cost	39,353	65,000	70,000
Repairs/Maintenance	6,613	12,000	15,000
Insurance	1,877	1,900	2,000
Telephone	633	550	800
Fuel	1,295		1,600
Drug Testing	655		700
Office Overhead	1,225		1,593
Transfer to Capital Improvement		30,000	36,500
Miscellaneous	508		1,100
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>65,598</b>	<b>124,450</b>	<b>145,293</b>
Unencumbered Cash Balance Dec 31	44,743	25,293	0
2013/2014/2015 Budget Authority Amount:	111,750	124,450	145,293

Adopted Budget <b>Sewer</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	6,144	9,280	6,455
Receipts:			
Charges to Customers	19,088	19,900	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>19,088</b>	<b>19,900</b>	<b>20,000</b>
<b>Resources Available:</b>	<b>25,232</b>	<b>29,180</b>	<b>26,455</b>
Expenditures:			
Salaries and payroll taxes	9,845	14,000	14,000
Insurance	1,918	1,800	2,000
Electric	474	1,000	1,500
Telephone	631	575	700
Permits and certifications	205	350	350
Office supplies & software support	778	1,000	1,500
Maintenance	1,654	4,000	6,405
Miscellaneous	447		
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>15,952</b>	<b>22,725</b>	<b>26,455</b>
Unencumbered Cash Balance Dec 31	9,280	6,455	0
2013/2014/2015 Budget Authority Amount:	22,000	22,725	26,455



2015

## NOTICE OF BUDGET HEARING

The governing body of

**City of Cassoday**

will meet on 08/13/2014 at 7:00 pm at City Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Building and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	31,433	16.033	34,275	16.417	33,334	10,527	17.490
Debt Service							
Library							
Special Highway	7,286		15,500		14,524		
Water	56,069		65,450		71,032		
Gas	65,598		124,450		145,293		
Sewer	15,952		22,725		26,455		
Non-Budgeted Funds	3,162						
Totals	179,500	16.033	262,400	16.417	290,638	10,527	17.490
Less: Transfers	0		0		37,200		
Net Expenditure	179,500		262,400		253,438		
Total Tax Levied	10,369		10,369		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	646,737		631,603		601,885		

## Outstanding Indebtedness,

January 1,	<u>2012</u>	<u>2013</u>	<u>2014</u>
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills

**Kathy Snyder**

City Official Title: City Treasurer



(Published in The Butler County Times-Gazette July 24, 2014.)

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## BUDGET SUMMARY

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FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	31,433	16.033	34,275	16.417	33,534	10,527	17.490
Debt Service							
Library							
Special Highway	7,386		15,500		14,524		
Water	56,069		63,450		71,032		
Gas	65,598		124,450		145,293		
Sewer	15,952		23,723		26,455		
Non-Budgeted Funds	3,162						
Totals	179,500	16.033	262,400	16.417	290,638	10,527	17.490
Less: Transfers	0		0		37,200		
Net Expenditure	179,500		262,400		253,438		
Total Tax Levied	10,369		10,369		*****		
Assessed Valuation	646,737		631,603		601,885		
Outstanding Indebtedness,							
January 1,	2013		2013		2014		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

\*Tax rates are expressed in mills

Kathy Snyder  
City Official Title: City Treasurer